

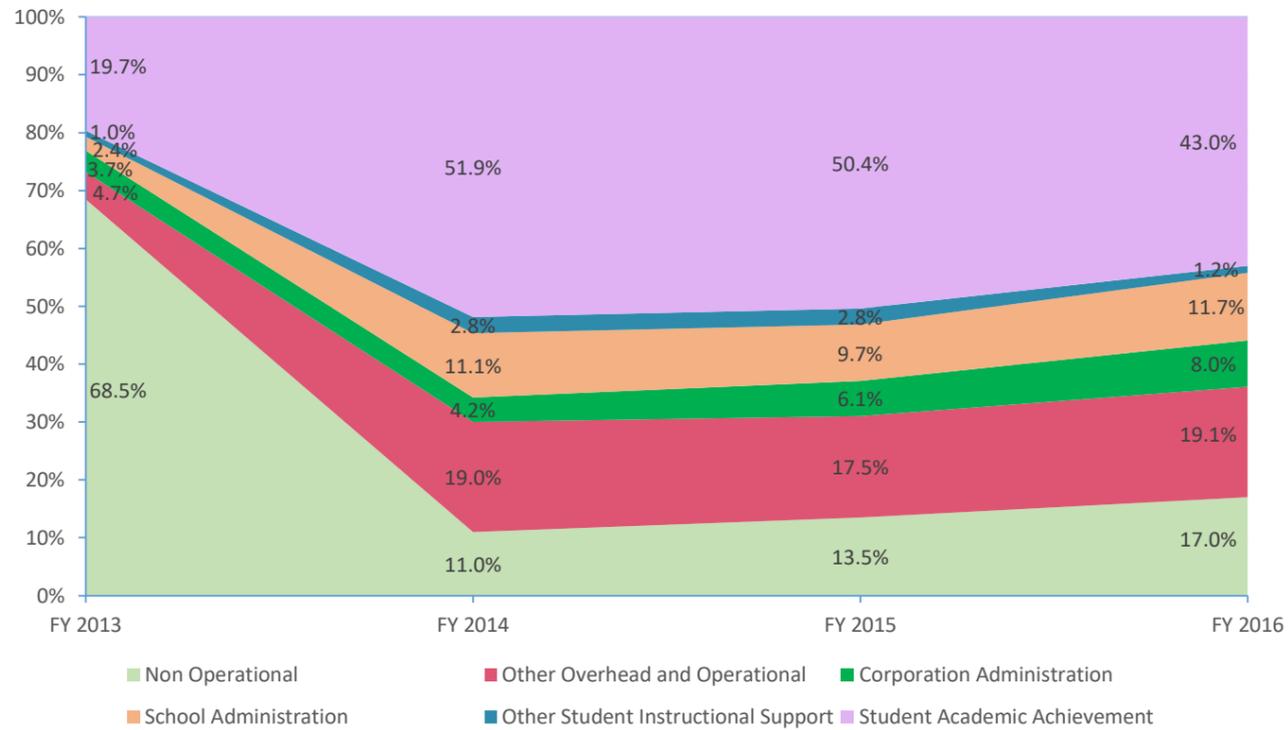
**School Corporation Expenditures by Account
Biannual Financial Report Data
Charter School of the Dunes (9310)**

Instructional Expenditures												
Expenditure Type	FY 2006 ¹		FY 2009 ²		FY 2013		FY 2014		FY 2015		FY 2016	
	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total
Student Academic Achievement	\$1,853,987	43.2%	\$1,583,250	38.7%	\$2,739,556	19.7%	\$2,724,586	51.9%	\$2,832,942	50.4%	\$2,267,061	43.0%
Student Instructional Support	\$388,919	9.1%	\$491,163	12.0%	\$479,711	3.4%	\$731,190	13.9%	\$703,424	12.5%	\$680,462	12.9%
Total	\$2,242,906	52.2%	\$2,074,413	50.7%	\$3,219,267	23.1%	\$3,455,777	65.8%	\$3,536,366	62.9%	\$2,947,522	55.9%

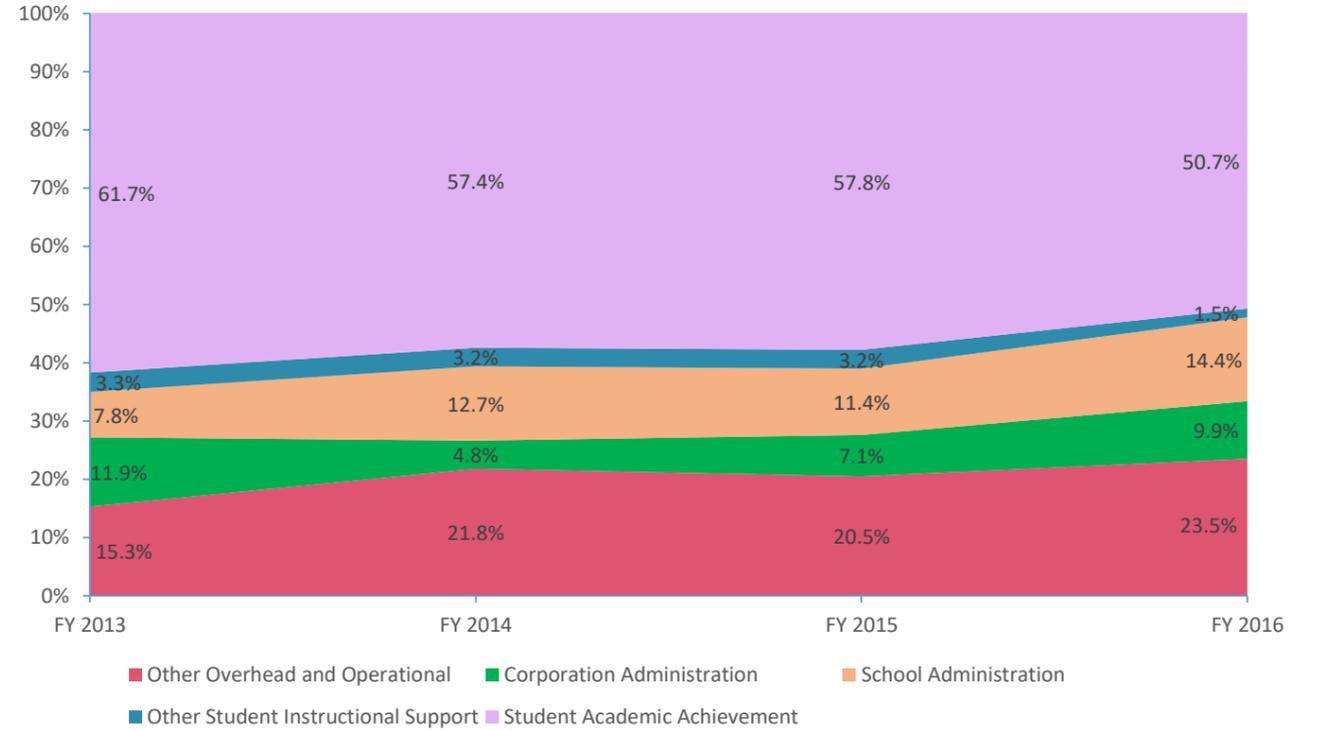
Non Instructional Expenditures												
Expenditure Type	FY 2006 ¹		FY 2009 ²		FY 2013		FY 2014		FY 2015		FY 2016	
	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total
Overhead and Operational	\$1,208,038	28.1%	\$1,050,489	25.7%	\$1,172,839	8.4%	\$1,221,189	23.2%	\$1,326,861	23.6%	\$1,427,789	27.1%
Non Operational	\$842,390	19.6%	\$965,974	23.6%	\$9,541,103	68.5%	\$577,222	11.0%	\$758,779	13.5%	\$896,746	17.0%
Not Categorized	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%
Total	\$2,050,428	47.8%	\$2,016,463	49.3%	\$10,713,942	76.9%	\$1,798,411	34.2%	\$2,085,640	37.1%	\$2,324,534	44.1%

Grand Total	\$4,293,335		\$4,090,876		\$13,933,209		\$5,254,187		\$5,622,006		\$5,272,057	
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All Expenditures



Operational Expenditures Only³



Note 1: FY 2006 is included per IC 20-42.5-3-5. The Prorated by Fund accounts are included in the appropriate expenditure category.

Note 2: FY 2009 is included because it is the first year that the State Board of Accounts used the Accounting and Financial Regulatory Reporting Manual that is currently in place.

Note 3: Operational expenditures exclude: Non Operational expenditure type, Property object codes, and Adult/Continuing Education accounts.

School Corporation Expenditures by Account
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Account							Percent Change		
	FY 2006	FY 2009	FY 2015	FY 2016	2006 to 2016	2009 to 2016	2015 to 2016		
Student Academic Achievement									
11050	Regular Programs	Full Day Kindergarten	\$101,374	\$78,589	\$103,284	\$104,675	3.3%	33.2%	1.3%
11100	Regular Programs	Elementary	\$1,202,413	\$925,708	\$1,443,712	\$1,043,986	-13.2%	12.8%	-27.7%
11200	Regular Programs	Middle/Junior High	\$0	\$175,078	\$299,593	\$317,041	NA	81.1%	5.8%
11300	Regular Programs	High School	\$0	\$0	\$439,017	\$63,738	NA	NA	-85.5%
12150	Special Programs	Gifted and Talented - High Ability Student Programs	\$0	\$0	\$0	\$4,913	NA	NA	NA
12520	Special Programs	Culturally Different - Compensatory	\$44,107	\$0	\$0	\$0	-100.0%	NA	NA
12610	Special Programs	Learning Disability	\$0	\$171,184	\$435,055	\$570,930	NA	233.5%	31.2%
12900	Special Programs	Other Special Programs	\$147,352	\$0	\$0	\$0	-100.0%	NA	NA
16200	Remediation	Preventive Remediation	\$19,113	\$86,108	\$0	\$0	-100.0%	-100.0%	NA
17900	Payments to Other Governmental Units Within State	Other	\$0	\$0	\$19,245	\$1,048	NA	NA	-94.6%
22120	Instruction	Imp. of Instruction - Instruction and Curriculum Dev.	\$73,778	\$111,447	\$0	\$0	-100.0%	-100.0%	NA
22130	Instruction	Imp. of Instruction - Instructional Staff Training	\$2,459	\$35,136	\$30,644	\$55,039	2138.2%	56.6%	79.6%
22220	Instruction	Library/Media Services - School Library	\$2,788	\$0	\$0	\$0	-100.0%	NA	NA
22250	Instruction	Library/Media Services - Computer Assisted Instruc. Services	\$13,850	\$0	\$0	\$0	-100.0%	NA	NA
22360	Instruction	Instruc. Related Tech. - Network Support	\$23,861	\$0	\$62,391	\$105,691	342.9%	NA	69.4%
26497	Category not Specified	Teachers Retir. Fund - 07 Acct. Code	\$786	\$0	\$0	\$0	-100.0%	NA	NA
Student Academic Achievement Total			\$1,631,881	\$1,583,250	\$2,832,942	\$2,267,061	38.9%	43.2%	-20.0%
Student Instructional Support									
21110	Students	Attend. & Social Work Serv. - Service Area Direction	\$730	\$0	\$0	\$0	-100.0%	NA	NA
21130	Students	Attend. & Social Work Serv. - Social Work Services	\$0	\$10,755	\$0	\$0	NA	-100.0%	NA
21220	Students	Guidance Services - Counseling Services	\$0	\$0	\$59,598	\$8,409	NA	NA	-85.9%
21340	Students	Health Services - Nurse Services	\$31,472	\$29,678	\$61,280	\$26,661	-15.3%	-10.2%	-56.5%
21420	Students	Psychological Services - Psychological Testing	\$0	\$5,275	\$8,000	\$6,300	NA	19.4%	-21.3%
21520	Students	Speech Path. & Audio. Serv. - Speech Pathology Services	\$67,812	\$9,642	\$11,820	\$16,140	-76.2%	67.4%	36.5%
21620	Students	Occ. Therapy Related Services - Occ. Therapy Services	\$0	\$0	\$4,022	\$6,553	NA	NA	62.9%
21990	Students	Other Support Services Students - Other Student Services	\$0	\$0	\$10,567	(\$112)	NA	NA	-101.1%
24100	School Administration	Office of The Principal	\$237,601	\$435,813	\$548,138	\$616,511	159.5%	41.5%	12.5%
Student Instructional Support Total			\$337,615	\$491,163	\$703,424	\$680,462	101.5%	38.5%	-3.3%
Overhead and Operational									
23120	General Administration	Board of Education - Service Area Assistants	\$278	\$0	\$0	\$0	-100.0%	NA	NA
23150	General Administration	Board of Education - Legal Services	\$4,536	\$3,450	\$16,881	\$7,725	70.3%	123.9%	-54.2%
23160	General Administration	Board of Education - Promotion Expenses	\$4,068	\$5,508	\$0	\$0	-100.0%	-100.0%	NA
23190	General Administration	Board of Education - Other Governing Body Services	\$4,197	\$606,003	\$0	\$0	-100.0%	-100.0%	NA
23210	General Administration	Executive Administration - Office of The Superintendent	\$0	\$0	\$93,175	\$80,258	NA	NA	-13.9%
23220	General Administration	Executive Administration - Community Relations	\$0	\$0	\$472	\$8,296	NA	NA	1657.6%
25120	Central Services	Fiscal Services - Service Area Direction	\$639,258	\$0	\$0	\$0	-100.0%	NA	NA
25150	Central Services	Fiscal Services - Payroll Services	\$0	\$0	\$13,574	\$11,129	NA	NA	-18.0%
25160	Central Services	Fiscal Services - Financial Accounting	\$0	\$0	\$215,278	\$178,408	NA	NA	-17.1%
25170	Central Services	Fiscal Services - Internal Auditing	\$0	\$5,089	\$0	\$0	NA	-100.0%	NA
25191	Central Services	Fiscal Services - Other - Refund of Revenue	\$0	\$0	\$22	\$134,569	NA	NA	611575.5%
25195	Central Services	Fiscal Services - Other - Bank Account Service Charge	\$0	\$0	\$519	\$140	NA	NA	-72.9%
25300	Central Services	Printing, Pub., and Duplicating Services	\$0	\$88	\$0	\$0	NA	-100.0%	NA
25400	Central Services	Planning, Research, Dev. and Evaluation	\$475	\$0	\$0	\$0	-100.0%	NA	NA
25720	Central Services	Personnel Services - Recruitment and Placement	\$0	\$0	\$1,952	\$1,755	NA	NA	-10.1%
25850	Central Services	Admin. Tech. Services - Network Support	\$0	\$18,169	\$0	\$0	NA	-100.0%	NA
26100	Operation and Maintenance of Plant Services	Service Area Direction	\$118,405	\$0	\$0	\$0	-100.0%	NA	NA
26200	Operation and Maintenance of Plant Services	Maintenance of Buildings	\$93,637	\$163,885	\$375,578	\$350,062	273.9%	113.6%	-6.8%
26300	Operation and Maintenance of Plant Services	Maintenance of Grounds	\$4,846	\$1,714	\$5,874	\$3,592	-25.9%	109.5%	-38.8%
26400	Operation and Maintenance of Plant Services	Maintenance of Equipment	\$43,375	\$20,482	\$3,440	\$680	-98.4%	-96.7%	-80.2%
26499	Category not Specified	Other - 2007 Account Code	\$19,588	\$0	\$0	\$0	-100.0%	NA	NA
26600	Operation and Maintenance of Plant Services	Security Services	\$44,582	\$34,998	\$60,214	\$49,708	11.5%	42.0%	-17.4%

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26700	Operation and Maintenance of Plant Services	Insurance	\$17,615	\$19,630	\$25,883	\$31,976	81.5%	62.9%	23.5%
27700	Student Transportation	Contracted Transportation Services	\$0	\$8,004	\$215,350	\$210,760	NA	2533.3%	-2.1%
27900	Student Transportation	Other Student Transportation Services	\$4,313	\$0	\$0	\$0	-100.0%	NA	NA
31200	Food Services Operations	Food Preparation and Dispensing	\$30,212	\$55,199	\$42,490	\$38,026	25.9%	-31.1%	-10.5%
31400	Food Services Operations	Food Purchases	\$143,187	\$107,759	\$243,456	\$308,281	115.3%	186.1%	26.6%
31900	Food Services Operations	Other Food Services	\$61	\$510	\$12,704	\$12,424	20154.5%	2336.0%	-2.2%
Overhead and Operational Total			\$1,172,633	\$1,050,489	\$1,326,861	\$1,427,789	21.8%	35.9%	7.6%
Non Operational									
33930	Other Community Services	Latch Key Kid Program	\$28,849	\$15,909	\$0	\$0	-100.0%	-100.0%	NA
33990	Other Community Services	Other	\$788	\$0	\$42,076	\$41,307	5139.4%	NA	-1.8%
45100	Building Acquisition, Construction and Improvement	Building Acquisition, Const. and Improv.	\$0	\$423,755	\$0	\$52,597	NA	-87.6%	NA
45500	Building Acquisition, Construction and Improvement	Rent of Build., Facilities, and Equip.	\$242,538	\$228,100	\$126,744	\$27,576	-88.6%	-87.9%	-78.2%
46000	Category not Specified	Purchase of Moveable Equipment	\$0	\$0	\$185,334	\$207,446	NA	NA	11.9%
51100	Principal on Debt	Bonds	\$16,483	\$0	\$432,087	\$507,000	2975.8%	NA	17.3%
51600	Principal on Debt	Other DLGF Approved Debt	\$0	\$149,818	\$0	\$0	NA	-100.0%	NA
52100	Interest on Debt	Bonds	\$0	\$0	\$55,296	\$60,820	NA	NA	10.0%
52200	Interest on Debt	Temporary Loans	\$287,070	\$13,527	(\$82,758)	\$0	-100.0%	-100.0%	100.0%
53200	Lease Rental	Equipment-Principal	\$35,402	\$0	\$0	\$0	-100.0%	NA	NA
54200	Advancements and Obligations	Common School Fund - Principal	\$230,719	\$80,713	\$0	\$0	-100.0%	-100.0%	NA
54250	Advancements and Obligations	Common School Fund - Interest	\$0	\$54,151	\$0	\$0	NA	-100.0%	NA
Non Operational Total			\$841,850	\$965,974	\$758,779	\$896,746	6.5%	-7.2%	18.2%
Prorated by Fund									
26491 - SAA	NA	PERF - 2007 Account Code	\$1,915	\$0	\$0	\$0	NA	NA	NA
26491 - SIS	NA	PERF - 2007 Account Code	\$613	\$0	\$0	\$0	NA	NA	NA
26491 - O&O	NA	PERF - 2007 Account Code	\$249	\$0	\$0	\$0	NA	NA	NA
26492 - SAA	NA	Social Security - 2007 Account Code	\$74,431	\$0	\$0	\$0	NA	NA	NA
26492 - SIS	NA	Social Security - 2007 Account Code	\$17,998	\$0	\$0	\$0	NA	NA	NA
26492 - O&O	NA	Social Security - 2007 Account Code	\$10,264	\$0	\$0	\$0	NA	NA	NA
26492 - NO	NA	Social Security - 2007 Account Code	\$491	\$0	\$0	\$0	NA	NA	NA
26494 - SAA	NA	Group Insurance - 2007 Account Code	\$135,625	\$0	\$0	\$0	NA	NA	NA
26494 - SIS	NA	Group Insurance - 2007 Account Code	\$30,838	\$0	\$0	\$0	NA	NA	NA
26494 - O&O	NA	Group Insurance - 2007 Account Code	\$23,500	\$0	\$0	\$0	NA	NA	NA
26496 - SAA	NA	Unemployment Compensation - 2007 Account Code	\$10,136	\$0	\$0	\$0	NA	NA	NA
26496 - SIS	NA	Unemployment Compensation - 2007 Account Code	\$1,856	\$0	\$0	\$0	NA	NA	NA
26496 - O&O	NA	Unemployment Compensation - 2007 Account Code	\$1,393	\$0	\$0	\$0	NA	NA	NA
26496 - NO	NA	Unemployment Compensation - 2007 Account Code	\$48	\$0	\$0	\$0	NA	NA	NA
Prorated by Fund Total			\$309,356	\$0	\$0	\$0	NA	NA	NA